

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: June 16, 2004

Minutes Approved by Board on July 21, 2004

A meeting of the Georgia State Board of Accountancy was held on Wednesday, June 16, 2004, at the Office of the Division Director, Professional Licensing Boards Division, 237 Coliseum Drive, Macon, Georgia.

The following Board members were present:

William Wayne Hall, Chairman, CPA
Jane Freeman Phillips, Vice Chairman, CPA
Ben M. Bennett, RPA
Isaac Culver, III, Consumer Member
William S. Lamb, CPA
Donald R. Roland, CPA
Michael W. Skinner, CPA

Others present:

Gwyn H. Ridley, Executive Director
Sherry Harrison, Applications Specialist
Marie S. Urquhart, Board Secretary
Janet Wray, Board Attorney
Jackie Turner, Deputy Director, Enforcement Section
Wanda W. Goodson, Georgia Association of Public Accountants (GAPA)
Lynda A. Johnston, Georgia Association of Public Accountants (GAPA)

Chairman Hall established a quorum was present at 9:30 a.m. and called the meeting to order.

Mr. Roland made a motion to **approve** the minutes of the May 5, 2004 meeting as corrected. Mr. Skinner seconded the motion. The motion carried unanimously.

The Board held a public hearing at 9:35 a.m. regarding adoption of the proposed amendments to Rule 20-11-.02(3)(b) - Requirements; Rule 20-11-.03(1),(4)(a)3, and (5) – Programs Which Qualify; and Rule 20-11-.05(a)1,3, and 6 – Calculation of Hours of Credit of the Georgia State Board of Accountancy. No written comments were received and one interested party attended the hearing. The public hearing was adjourned at 9:50 a.m. The Board meeting was reconvened at 9:50 a.m. by Chairman Hall. Mr. Skinner made a motion to adopt the proposed amendments to Rule 20-11-.02(3)(b); Rule 20-11-.03(1),(4)(a)3, and (5); and Rule 20-11-.05(a)1,3, and 6. Mr. Roland seconded the motion. Members Hall, Bennett, Culver, Lamb, Phillips, Roland, and Skinner voted to adopt the rules as posted. (See Attachment #1.)

Mr. Skinner made a motion to enter into **Executive Session** in accordance with O.C.G.A.43-1-2(k) and 43-1-19(h) to deliberate on applications and investigative matters and to receive an investigative report. Mr. Roland seconded the motion. Voting in favor of the motion were those members present who included Board Members Bennett, Culver, Hall, Lamb, Phillips, Roland, and Skinner. The Board concluded **Executive Session** in order to vote on these matters and to continue with the public session.

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Mr. Skinner made a motion to **approve** the following licensure applications that met certification requirements. Mr. Bennett seconded the motion. The motion carried unanimously.

CPA Certificates:

| Name | Licensing Method | License No. |
|--------------------------|-------------------------|--------------------|
| Wendy Betts | Examination | CPA024171 |
| Michael Colin Blalock | Examination | CPA024172 |
| Kevin Stewart Boone | Examination | CPA024173 |
| Cynthia J. Bowles | Examination | CPA024174 |
| Yolanda M. Bulick | Examination | CPA024175 |
| Estela Uy Cabardo | Examination | CPA024176 |
| Julie M. Chesebro | Examination | CPA024177 |
| Dexter Rufaro Chitiyo | Examination | CPA024178 |
| Juliana Puckett Cibulski | Examination | CPA024179 |
| Patricia A. Clark | Examination | CPA024180 |
| Terri Lane Cohran | Examination | CPA024181 |
| Cheryl Lee Costello | Examination | CPA024182 |
| Carolyn LaVaughn Cozart | Examination | CPA024183 |
| Michael Lee Crump | Examination | CPA024184 |
| Candace Elaine Dickerson | Examination | CPA024185 |
| Theresa Marie Ebron | Examination | CPA024186 |
| Jennifer Lee Fitts | Examination | CPA024187 |
| Jeffrey Scott Folkerts | Examination | CPA024188 |
| Lori Kimberly Giacomelli | Examination | CPA024189 |
| Kasey Tyler Harrison | Examination | CPA024190 |
| Jared Scott Ingley | Examination | CPA024191 |
| Brian Currie Johnson | Examination | CPA024192 |
| Curtis John Johnson | Examination | CPA024193 |
| James Bradley Jones | Examination | CPA024194 |
| Jennifer Frost Klein | Examination | CPA024195 |
| Sheryl Ann Klink | Examination | CPA024196 |
| Tatyana V. Kuprienko | Examination | CPA024197 |
| Pauline Suzette McCalla | Examination | CPA024198 |
| Stephenie Marie Miller | Examination | CPA024199 |
| Keith Alan Rainey | Examination | CPA024200 |
| Jason Matthew Thibo | Examination | CPA024201 |
| John David Thomas | Examination | CPA024202 |
| Stacey Lee Trammell | Examination | CPA024203 |
| Neil Anthony Tresize | Examination | CPA024204 |
| Hanif M. Vanjaria | Examination | CPA024205 |
| Melissa Lee Weisensel | Examination | CPA024206 |
| Autumn Brooke Whitehead | Examination | CPA024207 |
| Jennifer Dillon Williams | Examination | CPA024208 |

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|--------------------------------|-------------|-----------|
| Tammie R. Williams | Examination | CPA024209 |
| Jamie Max Brenner | Reciprocity | CPA024210 |
| Sue Ann Bunevich | Reciprocity | CPA024211 |
| Michael Joseph Chibbaro | Reciprocity | CPA024212 |
| Michelle Anne Donahue | Reciprocity | CPA024213 |
| Jamie Allred Gerrard | Reciprocity | CPA024214 |
| Debra Anne Gill | Reciprocity | CPA024215 |
| Mark Francis Johnson | Reciprocity | CPA024216 |
| Michael Allen Kowler | Reciprocity | CPA024217 |
| Michael John Laurie | Reciprocity | CPA024218 |
| Paul C. Lee | Reciprocity | CPA024219 |
| Youngju Lee | Reciprocity | CPA024220 |
| Monika Dampier Loving | Reciprocity | CPA024221 |
| Alejandra Martinez | Reciprocity | CPA024222 |
| William Keith McLeod | Reciprocity | CPA024223 |
| Robert James Miggins | Reciprocity | CPA024224 |
| Edgar Ray Moore, Jr. | Reciprocity | CPA024225 |
| Hope EB Patterson | Reciprocity | CPA024226 |
| Joshua John Podczervinski | Reciprocity | CPA024227 |
| Ronald R. Shuck | Reciprocity | CPA024228 |
| Stanley William Swindling, Jr. | Reciprocity | CPA024229 |
| Scott Clifton Thompson | Reciprocity | CPA024230 |
| Kristine Marie Tillman | Reciprocity | CPA024231 |
| Jonathan Roy Tomberlin | Reciprocity | CPA024232 |
| John Everett Tomlinson | Reciprocity | CPA024233 |
| Theresa P. Welch | Reciprocity | CPA024234 |
| Diane C. Wray | Reciprocity | CPA024235 |

The following applicants appeared before the Board and provided additional information regarding their applications and to appeal the Board's disapproval of their applications:

Diane C. Wray: Ms. Wray (accompanied by Andrew R. H. Newton) provided additional information for her appeal. Mr. Skinner made a motion to **approve** her application for licensure as being substantially equivalent under work experience. Mr. Roland seconded the motion. The motion carried unanimously.

Tammie R. Williams: Ms. Williams (accompanied by her husband, David Williams) provided additional information for her appeal. Mr. Skinner made a motion to **approve** her application for licensure. Mr. Bennett seconded the motion. The motion carried unanimously.

The following applicants provided additional information regarding their applications and to appeal the Board's disapproval of their applications:

Dexter Rufaro Chitiyo: Mr. Skinner made a motion to **approve** his application for licensure. Mr. Bennett seconded the motion. The motion carried unanimously.

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The Board reviewed the following written requests regarding Continuing Professional Education (CPE) requirements:

Kenneth C. Bray: Mr. Roland made a motion to **approve** his request for a waiver of CPE requirements based on information submitted from his medical provider. Mr. Skinner seconded the motion. The motion carried unanimously.

Leisa T. Hall: Mr. Bennett made a motion to **approve** her request for a waiver of 64 hours of CPE requirements based on information submitted from her medical provider. Documentation of 16 hours of auditing and accounting is required by September 30, 2004. Mr. Roland seconded the motion. The motion carried unanimously.

Joseph Erik Strickler: Mr. Roland made a motion to **approve** his voluntary surrender of license in lieu of pending disciplinary action. The voluntary surrender has the same effect as revocation. Mr. Bennett seconded the motion. The motion carried unanimously.

The Board also reviewed the following written requests and inquiries:

A judgment of acquittal provided with a renewal application was reviewed. Mr. Bennett made a motion to **approve** renewal of the license. Mr. Roland seconded the motion. The motion carried unanimously.

The Board reviewed information of disciplinary action by another State Board of Accountancy provided with a renewal application. Mr. Bennett made a motion to **approve** renewal of the license. Mr. Skinner seconded the motion. The motion carried unanimously.

Keren Riordan: Request for CPA exam exception and release of grades was reviewed. Mr. Roland made a motion to **approve** the release of grades as requested. Mr. Skinner seconded the motion. The motion carried unanimously.

Astor G. Chambers: Mr. Bennett made a motion to **disapprove** request for refund of late renewal fee. Mr. Culver seconded the motion. The motion carried unanimously.

George Oldham: Mr. Skinner made a motion to provide a copy of Board Laws and Rules to ensure appropriate compliance to perform the work as described. Mr. Bennett seconded the motion. The motion carried unanimously.

Cherry, Bekaert & Holland: Mr. Skinner made a motion to reference Board Laws and Rules in response to the inquiry regarding firm registration in Georgia. Mr. Bennett seconded the motion. The motion carried unanimously.

Woodrow J. Bergeron, Jr.: Mr. Bennett made a motion to reply to the inquiry that all owners, partners, directors, and shareholders personally engaged in the practice of public accountancy in Georgia must be licensed. The Board Attorney advised reference to a previous opinion regarding the subject. Mr. Skinner seconded the motion. The motion carried unanimously.

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Richard J. Schwartz: Mr. Skinner made a motion to reply to the inquiry of using a CPA title from another state that a CPA cannot practice in Georgia without holding a Georgia license. Any cards or stationery distributed must indicate that he is a CPA in another state and not Georgia. Mr. Bennett seconded the motion. The motion carried unanimously.

Investigative Report:

The Board heard a report from the Enforcement Committee, Investigative Section and Legal Section. Mr. Skinner made a motion to approve the recommendations and the following enforcement actions. Mr. Roland seconded the motion. The motion carried unanimously.

ACCT0120: Resend original Board response

ACCT01100: Prepare consent order

ACCT030033: Close the case.

ACCT040016: Close the case.

ACCT040020: Close the case.

ACCT040029: Request written response to prior complaint as previously requested.

The Board Attorney provided a written status report of cases and advice referred for action.

Correspondence and Items of Information:

The Board reviewed the 3/2 Master of Accounting Program for clarification and received input from the Board Attorney. The Board Attorney advised utilization of the waiver request process until the rule is amended. Mr. Bennett made a motion that the Board recognizes a wording conflict between its Laws and Rules on the matter, and is amenable of waiving strict application of its rules to the extent that it is in conflict with the law. Mr. Roland seconded the motion. The motion carried unanimously. Mr. Skinner made a related motion to amend the rules for consistency with the Law to allow applicants to take the Uniform CPA Examination that have either the completed requirements or actually have the degree conferred. Mr. Bennett seconded the motion. The motion carried unanimously.

Correspondence from Julia Rodgers concerning the Uniform CPA Examination was reviewed and is to be forwarded to the appropriate personnel at NASBA, AICPA, and CPA Examination Services.

NASBA Regional Directors Focus Questions were reviewed. Mr. Roland and Ms. Ridley will complete.

NASBA CBT Administration Task Force and Score Approval/Release Survey information was reviewed. Mr. Skinner made a motion to release the Georgia Uniform CPA Examination Scores as received. Mr. Roland seconded the motion. The motion carried unanimously.

Mr. Skinner made a motion for peer review programs to provide a list of firms showing the status of the firm's peer review report. Mr. Bennett seconded the motion. The motion carried unanimously.

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The Board reviewed other miscellaneous correspondence and information that did not require a vote or action.

Mr. Culver was congratulated for an article that appeared in a local newspaper.

Executive Director's Report:

The Executive Director updated the Board on the following items:

- Firm License Renewals (expiration June 30, 2004)
- Final Status of SB449
- Distributed Updated Accountancy Law Book

Other Business:

There was no further business and the meeting was adjourned at 12:45 p.m.

Marie S. Urquhart
Recorded by Board Secretary

Gwyn H. Ridley
Reviewed by Executive Director

William W. Hall
Chairman

Mollie L. Fleeman
Mollie L. Fleeman
Division Director

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Attachment #1

June 16, 2004

Accountancy Board Minutes

**SYNOPSIS OF PROPOSED REVISIONS TO THE
GEORGIA STATE BOARD OF ACCOUNTANCY RULES FOR
CONTINUING EDUCATION CHAPTER 20-11**

RULE 20-11-.02(3)(b), Requirements, Rule 20-11-.03(1),(4)(a)3, and (5) PROGRAMS WHICH QUALIFY, and Rule 20-11-.05(a)1,3, and 6 CALCULATION OF HOURS OF CREDIT are amended.

Purpose: Clarification of the subject matters that qualify for continuing education credit.

Main Features: Explanation of how those continuing education credit hours are counted.

TABLE OF CONTENTS

20-11-.02 Requirements

20-11-.05 Calculation of Hours of Credit

20-11-.03 Programs Which Qualify

**DIFFERENCES BETWEEN THE EXISTING RULE AND THE
PROPOSED AMENDMENTS TO THE
GEORGIA STATE BOARD OF ACCOUNTANCY RULES FOR
CONTINUING EDUCATION**

[Note: underlined text is proposed to be added; lined-through text is proposed to be deleted.]

20-11-.02 Requirements. Amended.

(1) An applicant for renewal of his individual permit to practice as a certified public accountant, registered public accountant, or registered foreign accountant must have completed 80 hours of acceptable continuing professional education, of which 16 hours shall be in accounting and auditing subjects, during the two-year period immediately preceding each biennial renewal date as a condition for renewal, except as provided under paragraphs (2) and (4) below. A minimum of 20 of the 80 hours shall have been earned in each year.

(2) An applicant for renewal of his individual permit to practice as a certified public accountant, registered public accountant, or registered foreign accountant who has been initially certified by this State for one year, but less than two, shall have completed 40 hours of acceptable continuing professional education after the date of certification but prior to the expiration date of his first live permit, of which at least 8 hours of continuing professional education reported shall be in accounting and auditing subjects, as a condition for renewal. An applicant who has been initially certified as a certified public accountant, a registered public accountant, or registered foreign accountant by this State for less than one year at the date of

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expiration of his first live permit shall not be required to have completed any hours of continuing professional education prior to that first expiration date as a condition for renewal.

(3) "Accounting and auditing courses" for purposes of this section shall be defined as follows:

(a) Accounting-related courses shall include, but not be limited to courses which enhance or develop understanding of generally accepted accounting principles, particularly as they relate to presentation of financial statements, as promulgated by authoritative literature in the United States and pronouncements of the Financial Accounting Standards Board and the Governmental Accounting Standards Board.

(b) Auditing-related courses shall include, but not be limited to, courses which enhance or develop understanding of generally accepted auditing standards, particularly as they relate to reporting on financial statements, (including related standards for compilation and review services) as promulgated by authoritative literature in the United States, including the Statement on Auditing Standards and the Statement on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants **and standards issued by the Public Company Accounting Oversight Board** as well as courses related to auditing in specialized industries (e.g. governmental auditing requirements) and environments (e.g. computer systems).

(4) Up to fifteen hours of acceptable education completed during the period immediately preceding the renewal date of a live permit in excess of the requirements for such preceding period may be applied to satisfaction of the continuing professional education requirements of the following period. No carryover hours can be used to satisfy the accounting and auditing hours requirement provided for in this section.

(5) Any licensee who has attained 70 years of age is exempt from the continuing professional education requirement for renewal of his individual permit to practice public accounting.

(6) The Board may relax or suspend the requirements of continuing professional education for reasons of individual hardship or health of the applicant.

O.C.G.A. §§43-3-5 and 43-3-25

20-11-.03 Programs Which Qualify.

(1) The overriding consideration in determining whether a specific program qualifies as acceptable continuing education is that it be a formal program of learning which contributes directly to the professional competence of an individual licensed to practice as a certified public accountant, a registered public accountant, or a foreign accountant by this State, and which meets the minimum standards of quality of development and presentation and of measurement and reporting of credits set forth in the Statement on Standards for ~~Formal Continuing Education Programs~~ **Continuing Professional Education Programs** published by the National Association of State Boards of Accountancy, or such other educational standards as may be established from time to time by the Board.

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(2) Subject Matter: The following general subject matters are acceptable so long as they meet the standards specified in subsection (1):

- (a) Accounting and auditing;
- (b) Taxation;
- (c) Management Services;
- (d) Computer sciences;
- (e) Oral and written communications;
- (f) Mathematics and statistics;
- (g) Economics;
- (h) Business law;
- (i) Functional fields of business (e.g., finance, production, marketing, personnel relations, business management, and organization);
- (j) Specialized industries (e.g., real estate, agriculture, construction and financial institutions);
- (k) Administration of an accounting practice.

(3) Subjects of study other than those listed above will be acceptable if the applicant can demonstrate to the Board that they contribute directly to his professional competence. The responsibility for substantiating that a particular program is acceptable and meets the requirements rests solely upon the applicant.

(4) Continuing education programs requiring class or meeting attendance;

(a) General requirements:

1. An outline of the program is prepared in advance by the program director and retained by the student;

2. The program is conducted by a person whose formal training and experience qualify him as a competent instructor;

3. Hours of continuing professional education shall be calculated in ~~full hours only~~ **one-half continuing professional education credit hour increments after the first credit hour has been earned in a given learning activity;**

4. A record of registration and attendance through substantially the entire program is maintained, a copy of which is retained by the student.

(b) The following programs will qualify provided the above are met;

1. Professional development programs of recognized national and state accounting organizations;

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2. Technical sessions at meeting of recognized national and state accounting organizations and their chapters;

3. University or college courses, Credit courses, each semester hour credit shall equal 15 hours toward the requirement. A quarter hour credit shall equal 10 hours;

4. Noncredit courses from a college or university. Each classroom hour shall be deemed to be one hour of continuing professional education;

5. Formal organized in-firm or multi-firm education programs. Portions of meetings devoted to administration and firm matters cannot be included;

6. Programs in other recognized organizations (accounting, industrial, professional, etc.);

7. Dinner, luncheon and breakfast meetings of recognized accounting organizations may qualify if they meet the requirements of subparagraphs 1. and 2. of this Section.

(5) Formal correspondence or other individual study programs may qualify provided that they are developed and conducted by qualified persons, require registration, and provide evidence of satisfactory completion. Programs should be pre-tested to determine average completion time, and credit shall be calculated on ~~one-half of~~ **the basis of** the average completion time.

(6) Credit may be awarded for published articles and books provided they contribute to the professional competence of the applicant. Credit for preparation of such publications may be given on a self-declaration basis up to 25% of the total hours required. In exceptional circumstances an applicant may request additional credit by submitting the article(s) or book(s) to the Board with an explanation of the circumstances which he feels justify a greater credit.

O.C.G.A. §§43-3-5 and 43-3-25

20-11-.05 Calculation of Hours of Credit. The following standards will be used to measure the hours of credit to be given for acceptable continuing education programs completed by individual applicants:

(a) Programs requiring class or meeting attendance:

1. All programs will **be** measured in terms of ~~fifty-minute segments or~~ **twenty-five minute segments or one-half**, full contact hours. The shortest recognized program will consist of one contact hour. A contact hour is 50 minutes of continuous participation in a group program. ~~Under this standard, credit is granted only for full contact hours.~~ For example, a group program lasting ~~100~~ **75** minutes would count for ~~two~~ **one and one-half** hours; however, one lasting between 50 and ~~100~~ **75** minutes would count for only 1 hour. For continuous conferences and conventions, when individual segments are less than 50 minutes, the sum of the segments should be considered one total program. For example, five 30 minute presentations would equal 150 minutes and should be counted as 3 contact hours. Sponsors will be required to monitor group programs in order to accurately assign the appropriate number of

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credit hours for participants who arrive late or leave before a program is completed. Credit will be allowed for a question-and-answer period, but will not be allowed for introductions, announcements or other activity which may be a part of the program;

2. Only hours in class, or the equivalent, will be counted. No credit will be allowed for time devoted to preparation;

3. Each hour of service as a lecturer or discussion leader of an acceptable formal program ~~will be deemed to~~ **allows additional credit based on actual preparation time of up to** be two hours of continuing professional education. However, no additional credit will be allowed for repetition of the same program;

4. Each semester hour of credit from a college or university shall be deemed to be fifteen hours and each quarter hour of credit shall be deemed to be ten hours;

5. Each classroom hour of noncredit courses from a college or university shall be counted as one hour of continuing professional education;

6. Credit as an instructor, discussion leader or speaker will be allowed for any meeting or engagement provided that the session is one which would meet the continuing education requirements of those attending. The credit allowed **for presentation by** an instructor, discussion leader or a speaker will be on the basis of ~~two hours~~ **one hour** of continuing education credit for each hour of teaching. ~~No credit will be given for preparation and~~ No additional credit will be allowed for repetition of the same program.

(b) Correspondence and other individual study programs;

1. In determining the amount of credit to be allowed for specific correspondence and individual study programs the Board will determine the equivalency of the program to a comparable seminar or comparable course for credit in an accredited educational institution;

2. Individuals claiming credit for such courses will be required to obtain evidence of satisfactory completion of the course from the program sponsor;

3. Credit will be allowed in the renewal period in which the course is completed.

(c) Preparation of articles and books;

1. Each hour devoted to preparation of articles and books shall be deemed to be one hour of continuing professional education, but limited to twenty-five percent of total hours required in any two year period unless additional credit is specifically approved by the Board.

O.C.G.A. §§43-3-5 and 43-3-25

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Attachment

STATE OF GEORGIA

COUNTY OF BIBB

**AFFIDAVIT SUPPORTING CLOSING
OF PUBLIC MEETING**

The Georgia Open Meetings Act, O.C.G.A. § 50-14-1 et seq., requires that all meetings of an entity covered by the statute must be open to the public unless there is some specific statutory exception which permits the closing of the meeting. If such a meeting is to be closed, the law requires that the presiding person execute a sworn affidavit stating that the subject matter of the meeting or the closed portion thereof was devoted to matters within the statutory exceptions and identifying those specific exceptions relied upon. O.C.G.A. § 50-14-4(b). A copy of this affidavit must be filed with the minutes of the meeting in question.

Comes now William Wayne Hall, the presiding officer identified below and, before an official duly authorized to administer oaths, makes this affidavit in satisfaction of the statutory requirements outlined above.

1. I am the presiding officer of the GEORGIA STATE BOARD OF ACCOUNTANCY.
2. I am over the age of 18 and in all over aspects competent to make this sworn statement. I acknowledge that I am giving this statement under oath and penalty of perjury and that I have read the contents of this affidavit prior to signing it.
3. On June 16, 2004 this entity, which is subject to the Open Meetings Act, met. A majority of the quorum of the members present voted to close the meeting or a portion thereof for the following indicated reason(s). I hereby certify that during the closed portion of the meeting, only those subjects indicated below were discussed. I also certify that I have reviewed the exceptions provided under the Open Meetings Act that may permit the closing of a meeting and that, to the best of my knowledge, the reasons I have described in detail below meet the requirements for closing this public meeting.

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4. The legal authority for the closure of this meeting was:

OCGA 43-1-2 (k); 43-1-19(h)

5. The subject(s) discussed and the underlying facts supporting the closing of this meeting are:

| |
|---|
| RECEIPT OF AND DELIBERATIONS REGARDING APPLICATIONS |
| AND APPLICATION INFORMATION AND DELIBERATIONS |
| REGARDING INVESTIGATIONS AND ENFORCEMENT MATTERS; |
| RECEIPT OF THE RESULTS OF INVESTIGATIONS. |
| |
| |

FURTHER THE AFFIANT SAYETH NOT.

William Wayne Hall

PRESIDING OFFICER

SWORN AND SUBSCRIBED BEFORE ME

This 16th day of June, 2004

Marie S. Urquhart

Notary Public